



ALTHOFF INDUSTRIES INC.

Mechanical, Electrical and
Control Services

September 9, 2004

Mr. Ralph Barbakoff
Peoples Gas
130 East Randolph Drive
Chicago, IL 60601

RE: Recycling Systems, Inc.
Testing of Gas Pipe

Dear Mr. Barbakoff:

As of today, the installation of the underground gas pipe is complete. Per our conversation, it was indicated that representation from Peoples Gas was not required to witness the pressure testing of the underground gas pipe. Althoff Industries, Inc. will begin the 120 pound nitrogen testing today and continue testing for 24 hours.

If a representative would like to witness this testing, please call. For your convenience, I can be reached in the office at (815) 455-7000, ext 1177, or on my mobile at (815) 575-0110.

Sincerely,

ALTHOFF INDUSTRIES, INC.

Kenneth L. Capasso

Kenneth L. Capasso
Project Leader

OFFICIAL FILE

I.C.C. DOCKET NO. 04-614

Joint

Exhibit No. 44

Witness _____

Date 6-17-05 Reporter J.Y.